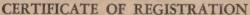


Office of the Comptroller
Sales and Use Tax Division



Issued Pursuant to Sales and Use Tax Act. Chapter 212. Florida Statutes.

CERTIFICATE NUMBER

REFER TO THIS NUMBER WHEN REPORTING SALES TAX

THIS CERTIFIES THAT

Panama City Publishing Co.

L. C. West

Beck Ave.

St. Andrew, Florida

THIS CERTIFICATE IS NONTRANSFERABLE

IS HEREBY AUTHORIZED AND EMPOWERED TO COLLECT SALES AND USE TAXES FOR THE STATE OF FLORIDA

THIS CERTIFICATE MUST BE POSTED IN A CONSPICUOUS PLACE